

MCBRIDE SHOPA & COMPANY, P.A.

**NEW CASTLE COUNTY VOCATIONAL-TECHNICAL
SCHOOL DISTRICT**

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED-UPON PROCEDURES**

JUNE 30, 2007

FIELDWORK END DATE: APRIL 10, 2008

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Independent Accountant's Report on Applying Agreed-Upon Procedures

Steven H. Godowsky, Ed. D
Superintendent
New Castle County Vocational-
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1417 Newport Pike
Wilmington, DE 19804

The Honorable Valerie A. Woodruff
Secretary, Department of Education
Townsend Building, Suite 2
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Dover, DE 19901

We have performed the procedures enumerated below, which were agreed to by New Castle County Vocational-Technical School District, the Office of Auditor of Accounts, and the State of Delaware Department of Education. The procedures were performed solely to assist the specified parties in evaluating the School District's compliance with criteria from the State of Delaware Fixed Asset Policy Manual, the State of Delaware Department of Education School Construction Technical Assistance Manual, the Delaware Code, and the State of Delaware Budget and Accounting Manual. New Castle County Vocational-Technical School District's management is responsible for compliance with those requirements.

This agreed-upon procedures attestation engagement was performed in accordance with *Government Auditing Standards* (2003), issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. Determine if the School District's policies and procedures for identifying, tracking, and recording capital assets are adequate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

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2. Determine whether the School District's construction project records and files (current and prior fiscal years) are accurate.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

3. Determine if expenditures are accurately stated and are made in accordance with the State Fixed Asset Policy Manual and the intent of the project scope mandated by the General Assembly, the Department of Education, and the Local Board of Education.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

4. Determine whether the School District's construction project records and files include only active construction projects as of June 30 of the CFY. Ensure that completed projects have been appropriately closed out of construction and added to the State Fixed Asset system.

Our procedures disclosed no instances of noncompliance that resulted in findings and recommendations.

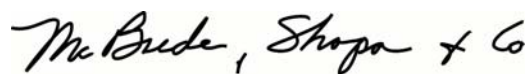
5. Prepare the School District's Schedule of Construction Projects for Fiscal Year 2007.

See Appendix C.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of New Castle County Vocational-Technical School District management and Board Members and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Office of the Governor, Office of the Controller General, Office of the Attorney General, Office of Management and Budget, Department of Finance, the State Treasurer's Office, and the Office of Auditor of Accounts.

Sincerely,



Wilmington, Delaware
April 10, 2008

SCHEDULE OF CONSTRUCTION PROJECTS

APPENDIX C

Project Name	Fiscal Year	Original Funding Amount	De-auth Funding Amount	Total Project Funding to Date	Expended Current FY	Expended Prior FY's	Total Project Expended to Date	Total Unspent as of 06/30/07
St. Georges HS								
Construction	2001	3,333,300	(2,000,000)	1,333,300		1,333,300	1,333,300	0
Construction	2002	2,166,700	0	2,166,700	100,013	2,066,687	2,166,700	0
Construction	2003	18,000,000	0	18,000,000	568,397	17,426,110	17,994,507	5,493
Construction	2005	16,751,400		16,751,400	3,715,522	12,639,486	16,355,008	396,392
Construction	2006	4,663,491	0	4,663,491	1,615,840	3,000,000	4,615,840	47,651
Construction	2007	<u>3,678,822</u>		<u>3,678,822</u>	<u>2,457,426</u>		<u>2,457,426</u>	<u>1,221,396</u>
TOTAL		48,593,713	(2,000,000)	46,593,713	8,457,198	36,465,583	44,922,781	1,670,932
Capital Projects Expenditures from State and Federal Appropriations								
100 Fund					4,037,170	1,734,312	5,771,482	
225 Fund					794,100	117,145	911,245	
Adjustments per DOA					<u>316,422</u>	<u>192,719</u>	<u>509,141</u>	
							0	
Total Expenditures					13,604,890	38,509,759	52,114,649	

Copies of New Castle County Vocational-Technical School District's Agreed-upon Procedures Attestation Engagement have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware
The Honorable Richard S. Cordrey, Secretary, Department of Finance
The Honorable Jennifer W. Davis, Director, Office of Management and Budget
Ms. Trisha Neely, Director, Division of Accounting

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable Joseph R. Biden, III, Attorney General, Office of the Attorney General
The Honorable Jack Markell, Treasurer, State Treasurer's Office

Other

John F. Lynch, Jr, President, New Castle County Vocational-Technical Board of Education
John J. McMahon, Jr. Vice President, New Castle County Vocational-Technical Board of Education
Ray W. Christian, New Castle County Vocational-Technical Board of Education
Terrence M. Shannon, New Castle County Vocational-Technical Board of Education
Arnetta McRae, New Castle County Vocational-Technical Board of Education
Robert H. Strong, New Castle County Vocational-Technical Legislative Committee
Yvette Santiago, New Castle County Vocational-Technical Legislative Committee
Steven H. Godowsky, Ed. D, Superintendent, New Castle County Vocational-Technical Board of Education
Jason Hale, CPA, Director of Business, New Castle County Vocational-Technical School District